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Roll No. _____

SAS-I/30/050113
Paper-I (Works and Stores Accounts)

Time Allowed: Three Hours

Max. Marks: 100

Books Allowed

As per revised syllabus issued vide Office Order No. 27 /
Exam/ 120/Vol.2 dated 25.9.09.

Notes

- Attempt all questions and part of a question must be attempted continuously at one place.
 - Support your answer with relevant rules/regulations.
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- Q.1 a) Briefly explain an error in amount has been detected in the Cash Book before submission of the Sub-divisional A/c to the Division or Divisional A/c to CAO.
- b) Explain the register of initial Works Account.
- c) Explain issuing of a fresh cheque against an old/lost cheque on the request of payee.
- d) Discuss the adjustment of unused material lying at various works.

Marks : 5x4=20

- Q.2 a) An Xen while making payment to a contractor for Rs.11800 actually signed a cheque amounting to Rs.18000/- and

entered as Rs.10800/- in the Cash Book. The discrepancy came to notice on getting the account from the Bank after the close of the month. Pass the journal voucher to rectify the mistake?

- b) Write short note on O&M Material-in-Transit A/c.
- c) Explain the material issued on loan to parties other than contractors.

Marks: 10+5+5=20

- Q.3
- a) Xen Central Stores, Jalandhar issues material for erection of a 11 KV line under Xen East Division amounting to Rs.50,000/-. Post the U-cheque transaction in both the offices.
 - b) Discuss the valuation in respect of material returned from works.
 - c) Distinguish between deposit work and contribution works.

Marks: 10+5+5=20

Q.4

Calculate rate per kilometer of vehicles used from the following:-	
Life of the vehicle	5 Years
Annual mileage	30,000 KM
Capital Value	Rs.2,00,000
Value of garage	Rs.20,000
<u>Direct charges (annual)</u>	
i) Employees cost	Rs.3,00,000
ii) Repair and minor replacement of vehicle	Rs.50,000
iii) Maintenance and repair of vehicle shed	Rs.10,000
iv) Fuel and Lubricant (Supplied from stores)	Rs.1,00,000

Indirect Charges:	
i) Depreciation	90% cost
ii) Interest	13.50%
iii) Supervision charges	10%
iv) Departmental charges	27.50%
i) For Powercom's use.	
ii) For Private use.	

Marks: 10+10=20

Q.5.

Post the following transactions in the Cash Book of 'A' Division for the month of February, 2012

		(Rs.)
1.2.2012	Opening balance	
	i) Currency note and coins	590
	ii) Cheque in favour of contractor 'A'	500
	iii) Revenue stamps	10
	iv) Self cheque	1,000
	v) Deposit of EMD from contractor 'B'	500
3.2.2012	Self cheque got encashed	1,000
4.2.2012	Temporary advance of Rs.1,000 to SDO for payment of salary to work charges by cheque.	
9.2.2012	Cancelled cheque already issued to contractor 'A'	
10.2.2012	Disbursed unpaid salary of staff.	400
12.2.2012	SDO spent Rs.950/- for certain expenses and balance returned in cash.	
13.2.2012	Received EMD of contractor 'B'	500
17.2.2012	Sale of tender forms	50

23.2.2012	Paid to contractor 'B' 2 nd running for construction of building	
	Value of work done	40,000
	<u>Deductions</u>	
	i) Security deposit	2,000
	ii) Material supplied to contractor	5,000
	iii) Fine for bad work	500
27.2.2012	Cheque issued for the salary of staff	
	Gross Pay	28,200
	<u>Deductions:</u>	
	i) GPF	800
	ii) HBA	400
	iii) Scooter advance	300
	iv) Insurance premium	350
	v) Income Tax	200
	vi) Misc. Advance	150
29.2.2012	Amount of LIC, Income Tax remitted through cheques,	
29.2.2012	After adjustment of unpaid salary closed cash book.	

Marks: 20

Roll No. _____

SAS-I/30/060113
Paper-II (Revenue Accounts)

Time Allowed: Three Hours

Max. Marks: 100

Books Allowed

As per revised syllabus issued vide Office Order No. 27 / Exam/ 120/Vol.2 dated 25.9.09.

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- Q.1 a) Prepare energy bill of net & gross amount of a consumer for the month of Nov. 12 from the following data:-

i)	Connected load	140 KW/149 KVA
ii)	Reading KWH consumption	13500
	KVAH consumption	14000
iii)	Supply voltage	11 KV
iv)	Nature of load	A restaurant on GT road
v)	Cost of equipment metering	Rs.12000 (consumer's own)
vi)	MDI recorded	175 KVA

- b) Prepare energy bill of a PSPCL officer residing within limits of Municipal limit having a basic pay of Rs.30920/- with Grade Pay Rs.5800/- from the below data:-

i)	Sanctioned load	16 KW
ii)	Meter	3 Phase
iii)	Date of reading	Previous Current 5.10.2012 11.12.2012
	Meter reading	2977 4712

Marks : 10+10=20

- Q.2 a) What is the key difference between the provisions of Section 126 & 135 of Electricity Act 2003?
- b) Whether the following cases fall under unauthorized use of electricity? (provide relevant provisions).
- Consumer having non-power intensive load found using power intensive load.
 - MS consumer having SL of 70 KW found installed 140 KW load.
 - Consumer supplying electricity to other premises from his connection.
 - Change from non-polluting category to polluting category by industrial consumer without permission.
 - Use of industries connection for residential or NRS purpose.

Marks 5+(3x5)=20

- Q.3. a) Under what conditions connection, which is disconnected (due to defaulting amount) for more than 6 months, can be reconnected?
- b) Calculate the power factor surcharge from the following:-
- | | |
|---------------------|----------|
| Consumption charges | 1,20,000 |
| Fuel surcharge | 2,800 |
| MMC | 1,40,000 |
| Demand surcharge | 15,000 |
| LT surcharge | 18,420 |
| Power Factor | 0.75 |

- c) Define seasonal industry and also give name of approved seasonal industry.
- d) Write a short note on due date of payment in case of spot billing.

Marks: 5x4=20

Q.4 Write short comment on following with relevant rules and regulations:-

- i) What is fuel cost adjustment? Whether fuel surcharge is applicable unmetered supply and MMC ?
- ii) What is the penalty for non-compliance of peak load house restriction by consumer on whose premises, electricity energy meter has been installed?
- iii) What is the rate of late payment surcharge in case of industrial, non-industrial & AP consumer? Whether late payment surcharge is applicable on electricity duty and meter rentals?
- iv) Tariff applicable in the following cases:-
 - a) Mobile tower load 24 KW
 - b) Village house keep 4 milch animals 7 KW
 - c) Hospitals run by charitable institution approved u/s 80 G of Income Tax 90 KW
 - d) A house where one room is used for tailoring work.
 - e) Govt. University with a motive load 1000 KW and residential hostel load 600 KW and total load 2000 KW.

Marks: 5x4=20

- Q.5 a) Write a short note on procedure to refund the arrears pertaining to audited period?
- b) The figures of the PSPCL for energy input and billed for the period August to March are as under :-

	<u>Year 2010-11</u>	<u>Year 2011-12</u>
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1) Power cut	900 MUs	740 MUs
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2) Energy input	32495 MUs	35800 MUs
3) Energy Billed (metered)	19191 MUs	20150 MUs
4) Agricultural sales (Metered and unmetered)	7404 MUs	8795 MUs

Workout the percentage increase/decrease in

- i) Energy output
- ii) AP Sold (metered and unmetered)
- iii) Energy billed.
- iv) Overall increase/decrease in distribution losses.
- v) What would have been scenario/position had there been no power cuts during both years.

c) Explain the competency to sanction load:-

i) Industrial connection.	HT supply	80 KW
ii) Domestic connection	HT supply	1000 KVA
iii) Domestic connection	LT supply	150 KW
v) Power intensive industrial connection.	HT supply	1500 KVA

Marks: 6+10+4=20

Roll No. _____

SAS-I/25/070113
Paper-III (Acts, Rules & Regulations)

Time Allowed: Three Hours

Max. Marks: 100

Books Allowed

As per revised syllabus issued vide Office Order No. 27 / Exam/ 120/Vol.2 dated 25.9.09.

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- Q.1 a) Explain the provision of subsidy by State Government?
- b) Explain the meaning of Power System under Electricity Act 2003.
- c) Please write the function of State Commission known as (name of State) Electricity Regulatory Commission.

Marks: 5+5+10=20

- Q.2 a) Define & explain controlling authority for institution or defence of a suit on behalf of PSPCL.
- b) Comment and explain.
- i) Whether the employee of PSPCL take part in demonstration, strikes and intimidation?
 - ii) Whether employee of PSPCL can accept gift?

- iii) Whether employee of PSPCL can give evidence before committee or any other authorities?

Marks: 8+3x4=20

- Q.3 a) Write the detail of information which are not to be disclosed under Right of Information Act, 2005.
- b) What facilities can be provided to the contractor for execution of works.
- c) Contractor employed the labour below the age of 18 years. Comment.

Marks: 10+8+2=20

- Q.4 a) Procedure of appeals against an order made by the State Commission under Consumer Protection Act, 1986.
- b) Write the jurisdiction of the State Commission.
- c) Please write the names of consumer disputes redressal agencies.
- d) State the particulars of consumers served directly by the PSPCL/Board.

Marks: 4x5=20

- Q.5 a) Define procedure regarding amendments of Purchase Orders/Contracts.
- b) i) Can HODs redelegate the financial powers to any officer subordinate to them?
- ii) Can Dy.CA/Zones sanction the expenditure on purchase of service/postage stamps worth Rs.2500/-.
- iii) Is material born on rate contract can be purchased from the market?
- iv) Is purchasing authority competent to allow interest free advance payments to the contractor for the execution of the works of proprietary nature.
- v) To whom and what extent DOP to sanction expenditure on TA/DA, refreshment etc. of the team participated in approved sports events.

Marks: 10+5x2=20

Roll No. _____

SAS-I/30/080113
Paper-IV (Service Rules & Regulations)

Time Allowed: Three Hours

Max. Marks: 100

Books Allowed

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Exam/ 120/Vol.2 dated 25.9.09.

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- Q.1 a) An official appointed as Steno Typist was promoted as Junior Scale Stenographer on 30.3.86 in the scale of 1200/2200. He was further promoted as Senior Scale Stenographer on 17.3.96 in the scale of Rs.6300/10000, PA on 4.3.2006 in the scale of Rs.10900/34800+4800 G.P. and Private Secretary on 6.10.12 in the scale of Rs.10900/34800+5150. He was drawing Rs.1840/- on 1.1.95 after availing proficiency step and was allowed First Time Bound scale on 30.3.95 and Second Time Bound Scale on 30.3.2002. He opted to fix his pay on promotion as senior scale Stenographer under Para-2 (b) of O/O No.240 of Secretary/Finance and on 4.3.2006 in the revised scale of

2006 in view of finance circular No.15/2009 dated 15.10.2009. Fix his pay from time to time upto 31.12.2011.

- b) An official retired on 31.3.12 applied to remove his pay anomaly with his junior official on 11.4.12 which accrued due to promotion of junior after availing time bound benefit after 9 years whereas senior official promoted before 9 years, so he was not eligible for Ist Time Bound Scales. Please comment with rules.

Marks: 15+5=20

- Q.2 a) What are the documents required to be submitted by retiree and thereafter member of his family in the case of death of an employee for final withdrawal of G.P. Fund whether G.P. Fund withdrawal can be allowed to a gazetted officer in anticipation of pass book and what is the maximum extent of time, the interest can be given to claimant.
- b) What are the conditions under which leave for self employment is admissible and under which it is not admissible.
- c) An employee was transferred from A Station to B station. He was to comply the orders within seven days, but he was not relieved by his officer incharge to join his new station of posting. What action is to be taken against employee/officer incharge as per instructions?

Marks: 7+7+6=20

- Q.3 a) A senior Xen who is AE of 2/90 drawing Rs.52140/- on 1.1.2006 with DNI 1.6.2006 in the scale of 41300/67000 with grade pay of Rs.9600/- proceeded on deputation on 1.8.2009 for a period of three years to REC, Delhi. During deputation period, the officer remained on earned leave, half pay leave and extra ordinary leave from 1.5.10 to 30.6.10, 1.12.10 to 28.2.11 and 1.8.11 to 31.10.11. Calculate leave salary and pension contribution of the deputation period.

- b) What amount of special casual leave to different categories of employees is admissible and under what circumstances.

Marks: 15+5=20

Q.4 Please comment on the following:-

- a) An officer of PSPCL proceeded on tour to Bombay by air from Chandigarh to Bombay on 21.11.12 and back on 25.11.12. He claimed 3/4th daily allowance PLUS hotel charges from 21.11.12 to 25.11.12 as 23.11.12 was declared National Holiday and 24.11.12 and 25.11.12 being Saturday and Sunday.
- b) A retired Corporation employee appeared before the Inquiry Officer and he covered distance by travelling in his own car although the stations were connected by Bus/Rail.
- c) The family of deceased employee has requested for TA advance for shifting of household luggage as it faces financial hardship.
- d) Can a widowed daughter be allowed family pension if yes under which circumstances and what are the conditions?

Marks: 5x4=20

Q.5 a) An employee retired from PSPCL service on 30.11.2010 and his pension was fixed at Rs.18600/- P.M. Due to decision of disciplinary cases pending against him, the following punishment was imposed against him:-

- i) 5% cut in pension imposed for three years vide O/O No.10 dated 10.12.10.
- ii) 10% cut in pension imposed for two years vide O/O No.15 dated 1.3.11.

- iii) 5% cut in pension for ever vide O/O No.20 dated 4.5.11.

Calculate the pension admissible to the employee from time to time and its restoration.

- b) What are the conditions for grant of deposit Linked Insurance Scheme and when it is paid.

Marks: 15+5=20